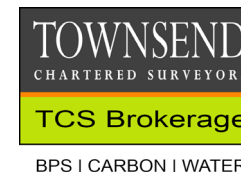


**FACT SHEET 7**  
**Carbon Code - 10-Year Budget - 10ha Broadleaf - England**

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ITEM	NUMBER	@	£	/UNIT	TOTAL	NOTES
Grant aid (planting)	12,800	@	£1.60	/stem	£20,480.00	Assuming English Woodland Creation Offer (EWCO)
Grant aid (tree shelters)	12,800	@	£2.00	/stem	£25,600.00	Assuming EWCO
Native woodland creation supplement	10	@	£1,100.00	/ha	£11,000.00	Assuming EWCO
Sale of carbon	4,400	@	£20.00	/PIU	£88,000.00	Assuming sold as Pending Issuance Units
BPS	10	@	£443.27	/ha	£4,432.70	Assuming EWCO and land eligible, in lowest payment reduction band, with claims/delinkage payments received until end of scheme in 2027. Also assuming claimant makes own BPS claims ie no professional fees
Maintenance payments	10	@	£3,000.00	/ha	£30,000.00	Assuming EWCO
Planting cost	8	@	-£5,932.80	/ha	-£47,462.40	Assuming 1,600 stems/ha (-20% open space), includes supply and plant 12,800 broadleaves with 1.2m tree shelters and stakes, mulch mats (inc 10% beat-up and 10p/stem spot spray)
Validation	1	@	-£1,200.00	-	-£1,200.00	Payment to Soil Association or Organic Farmers and Growers to issue PIUs
Verification	1	@	-£2,000.00	-	-£2,000.00	Payment to Soil Association or Organic Farmers and Growers to convert PIUs into WCU
IHS Markit registration	4,400	@	-£0.06	/PIU	-£264.00	Mandatory payment for registration of PIUs
Management fees	-	-	-	-	-£5,000.00	Woodland design, grant applications, UK forestry standard compliance, Environmental Impact Assessment, administration of Registration, Validation and Verification including Carbon Calculation (costs vary case-by-case)
<b>NET INCOME AFTER PLANTING</b>					<b>£123,586.30</b>	<b>Approximately £500/acre (£1,235/ha) income per year on average over first 10 years; woodland should then continue to produce revenue from generation of further carbon units to sell, SFI woodland maintenance payment and future woodland planning grant schemes</b>

# FACT SHEET 7

## Carbon Code - 10-Year Budget - 10ha Broadleaf - England

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### FURTHER COMMENTS

1. This example is for illustration only, and should not be relied upon without further professional advice and research into the locality and requirements of the Local Planning Authority and national government.
2. PIU proceeds are gross of sale costs
3. Grant aid could include Countryside Stewardship or other sources including private investment and charitable grants
4. Carbon can be sold as WCUs or PIUs
5. Basic Payment Scheme, if relevant may be subject to further legislative change
6. Fencing/tree shelter costs and grant funding are generalised based on costs nationally, and vary by location.
7. Validation and verification costs are based on standard figures from the Soil Association, but can be subject to variation.
8. Most woodland planting requires an Environmental Impact assessment, but the work involved in producing this can vary widely with additional costs sometimes involved.
9. Management costs are illustrative only at this stage.
10. It is assumed for the purpose of this example that only low-impact ground preparation will be needed and that no additional cost is needed for infrastructure.
11. Tree species and yield class, and therefore carbon output, vary considerably by location. The figures in this table were selected to represent how a "typical" woodland might perform, they should not be relied upon to estimate the performance of any actual project(s).
12. Growing timber is exempt from Capital Gains Tax. Commercially-managed woodland is eligible for Business Property Relief for Inheritance Tax purposes, and woodlands ancillary to farm businesses are eligible for Agricultural Property Relief.
13. Neither income nor corporation tax is charged on timber sales or woodland grants.
14. This example excludes VAT and assumes the owner/occupier is VAT registered.

If you are thinking of selling Pending Issuance Units or Carbon Units, whether under the Woodland Carbon code, Peatland Code, upcoming Soil Carbon code or even through a private sector measurement system, we advise you to first consider the likely future requirement for your business to become carbon neutral. You may in future require carbon offsets for your own use, and may make a net loss if you sell the carbon sequestered on your own holding only to buy further offsets from elsewhere.